



Thomas A. Schweich
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CITIZENS SUMMARY

Findings in the audit of Ralls County

Sheriff Controls and Procedures	The Sheriff's office needs to improve receipting procedures. From July 2010 through November 2010, receipt slips were not issued and the receipt ledger was not updated. The method of payment is not always indicated on receipt slips, the composition of receipts is not reconciled to the composition of deposits, the numerical sequence of receipts slips is not accounted for properly, and checks are not restrictively endorsed immediately. Bond monies are frequently transmitted to the court without going through normal receipt and disbursement procedures. The Sheriff's office did not perform bank reconciliations timely, and did not identify liabilities to be reconciled to the available cash balance. The Sheriff's office did not always disburse fees collected to the County Treasurer timely. The county does not have written contracts with the counties which board its prisoners, and the Sheriff's office does not reconcile the bills received for these services to ensure amounts paid are accurate. The Sheriff's office does not maintain records of accrued mileage fees billed for serving civil papers.
Property Taxes	As noted in our prior audit report, the county needs to improve controls and procedures over the property tax system. Procedures over property tax additions and abatements are not properly segregated or monitored. Neither the County Commission nor the County Clerk reviews the activities of the County Collector to ensure the accuracy and completeness of the County Collector's monthly and annual settlements.
Prosecuting Attorney Compensation	Section 56.070, RSMo, states the Prosecuting Attorney shall represent the county in all matters of law and give his opinion, without a fee, in matters of law in which the county is interested, but the county pays the Prosecuting Attorney \$14,400 annually in additional compensation to consult for the Planning and Zoning Commission.
Payroll	The county does not maintain centralized records of leave balances and leave used and earned, and one employee had accumulated over 70 hours of compensatory in 2010 when county policy only allowed for a maximum of 16. The Sheriff's office does not calculate compensatory time in accordance with county policy and may be paying more compensatory time than required. The Sheriff's office employees' timesheets are not reviewed or approved, which makes it difficult for the county to support payroll disbursements or to demonstrate compliance with the requirements of the Fair Labor Standards Act of 1938.

Vehicle and Fuel Use	The Road and Bridge department does not maintain bulk fuel inventory records or logs of fuel dispensed from the bulk fuel tanks, and does not reconcile fuel use to fuel purchased. The Sheriff's office does not reconcile fuel logs to fuel purchased and does not review mileage for reasonableness.
Capital Assets	As noted in prior audit reports, the county does not adequately account for capital assets. Property records are not complete and accurate, annual physical inventories are not always completed, and the County Clerk lacks procedures to track property purchased during the year.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.*

American Recovery and Reinvestment Act (Federal Stimulus)	During the audited time period, Ralls County was awarded a \$14,482 Recovery Act: Edward Byrne Memorial Justice Assistance Grant, all of which it expended on a new patrol car.
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*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.